



FORM INS-6  
MAINE REVENUE SERVICES  
ESTIMATED QUARTERLY RETURN  
SURPLUS LINES PREMIUM TAX

013200100

Account ID No.

Period Begin

Period End

Due Date

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Entity Information

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1. Quarterly Payment	.....	1. \$	_____	_____	_____	•	_____
2. Less: Prior Credit (if any)	.....	2. \$	_____	_____	_____	•	_____
3. TOTAL Remittance with Return (line 1 less line 2; if less than zero, enter zero)	.....	3. \$	_____	_____	_____	•	_____

DATE \_\_\_\_\_

BY \_\_\_\_\_

TEL. \_\_\_\_\_

\*TITLE \_\_\_\_\_

\*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-fact of a Reciprocal Insurer. See instructions below.

CONTACT PERSON \_\_\_\_\_

**SPECIFIC INSTRUCTIONS**

**Line 1: Quarterly Payment.** For each of the first and second quarters, this line should equal 35% of total liability. For the third quarter, this line should be 15% of total liability.

**INTEREST & PENALTY**

Annually, the State Tax Assessor establishes the interest rate by rule.

The penalty for failure to file a return is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure to file penalty becomes 100% of the tax otherwise due.

The penalty for failure to pay a tax liability timely is the greater of 1% of the outstanding liability for each month or fraction thereof during which the failure continues to a maximum of 25% of the outstanding liability.

**ADJUSTMENT**

If reconciliation return shows overpayment, subtract amount of overpayment from first quarter payment of the following year.

REMITTANCE MUST ACCOMPANY RETURN. MAKE CHECK PAYABLE TO: TREASURER, STATE OF MAINE, SEND CHECK TO MAINE REVENUE SERVICES, P.O. BOX 1064, AUGUSTA, ME 04332-1064. This return is made in compliance with the provisions of Title 36, M.R.S.A. § 2521-A.